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## EXTRAORDINARY PART II—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY

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### MINISTRY OF FINANCE

(Department of Revenue and Company Law)

#### NOTIFICATIONS

##### CENTRAL EXCISES

*New Delhi, the 7th March 1964*

G.S.R. 423.—In pursuance of rule 96J of the Central Excise Rules, 1944, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification—

I. in the second proviso, for the words “shall be required to pay 25 per cent. more over the rates prescribed above unless he satisfies the Collector of Central Excise,—”, the following shall be substituted, namely—

“shall be required to pay—

(1) in the case referred to in item (i) above, such duty as would have been payable if instead of the “Nil” rate specified in the second and third columns, the rates “Rs. 3.12” and “Rs. 46.87” respectively had been substituted;

(2) in the cases referred to in items (ii) and (iii) above, 25 per cent. more over the rates prescribed in respect thereof,

unless he satisfies the Collector of Central Excise,—”;

II. after the second proviso, the following Explanation shall be inserted, namely:—

“Explanation.—For the removal of doubt, it is hereby declared that this notification does not apply to cases where not more than 4 power-looms are employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics.”

[No. 68/64.]

G.S.R. 424.—In pursuance of rule 96J of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of

Special Importance) Act, 1957, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 50/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification—

I. in the second proviso, for the words "shall be required to pay 25 per cent. more over the rates prescribed above unless he satisfies the Collector of Central Excise,—", the following shall be substituted, namely:—

"shall be required to pay—

- (1) in the case referred to in item (i) above, such duty as would have been payable if instead of the "Nil" rate specified in the second column, the rate "Rs. 3.75" had been substituted;
- (2) in the cases referred to in items (ii) and (iii) above, 25 per cent. more over the rates prescribed in respect thereof,

unless he satisfies the Collector of Central Excise,—";

II. after the second proviso, the following Explanation shall be inserted, namely:—

"*Explanation.*—For the removal of doubt, it is hereby declared that this notification does not apply to cases where not more than 4 powerlooms are employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics."

[No. 69/64.]

**G.S.R. 425.**—In pursuance of rule 96J of the Central Excise Rules, 1944, the Central Government hereby fixes the following rates per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics, if the total number of powerlooms employed by or on behalf of that person does not exceed 4 and if that person is not eligible for exemption in respect of such fabrics under item 7 of Notification No. CER(8) (28)/56-Central Excises, dated the 5th January, 1957:—

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|--|------------|
| (i) If all powerlooms are employed in the manufacture of only medium and/or coarse fabrics.      | Rs. 2.50.  |
| (ii) If one or more powerlooms are employed in the manufacture of superfine and/or fine fabrics. | Rs. 37.50. |

[No. 70/64.]

**G.S.R. 426.**—In pursuance of rule 96J of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby fixes Rs. 3.00 as the rate of additional excise duty per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics, if the total number of powerlooms employed by or on behalf of that person does not exceed 4 and if that person is not eligible for exemption in respect of such fabrics under Notification No. CER/(8) (28)/56-Central Excises, dated the 5th January, 1957, read with Notification No. 5/58-Central Excises, dated the 11th January, 1958.

[No. 71/64.]

**G.S.R. 427.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes, with effect from the 1st March, 1964, the following amendment to the notification of

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the Government of India in the Ministry of Finance (Department of Revenue)  
No. 55/64-Central Excises, dated the 1st March, 1964, namely:--

In the said notification, for the words "and the total equivalent of power used in the process of manufacturing footwear does not exceed two Horse Power", the words "or the total equivalent of power used in the process of manufacturing footwear does not exceed two Horse Power" shall be substituted.

[No. 72/64.]

B. N. BANERJI, Addl. Secy.

